



3015 (02-05-09)

ANNUAL REPORT

OF

Name: ELK MOUND WATER AND SEWER UTILITY

Principal Office: 202 E MENOMONIE STREET
P.O. BOX 188
ELK MOUND, WI 54739

For the Year Ended: DECEMBER 31, 2009

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

GENERAL RULES FOR REPORTING

1. Prepare the report in conformity with the Uniform System of Accounts prescribed by the Public Service Commission of Wisconsin.
2. Numeric items shall contain digits (0-9). A minus sign "-" shall be entered in the software program to indicate negative values. Parentheses shall not be used for numeric items. The program will convert the minus sign to parentheses for hard copy annual report purposes. Negative values may not be allowed for certain entries in the annual report due to restrictions contained in the software program.
3. The annual report should be complete in itself in all particulars. Reference to reports of former years should not be made to take the place of required entries except as otherwise specifically authorized.
4. Whenever schedules call for data from the previous year, the data reported must be based upon those shown by the annual report of the previous year or an appropriate explanation given why different data is being reported for the current year. Where available, use an adjustment column.
5. All dollar amounts will be reported in whole dollars.
6. Wherever information is required to be shown as text, the information shall be shown in the space provided using other than account titles. In each case, the information shall be properly identified. Footnote capability is included in the annual report software program and shall be utilized where necessary to further explain particulars of a schedule.

I, PATRICIA HAHN of
(Person responsible for accounts)

ELK MOUND WATER AND SEWER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

<hr/>	<u>02/04/2010</u>
(Signature of person responsible for accounts)	(Date)
<u>VILLAGE CLERK- TREASURER</u>	
(Title)	

SIGNATURE PAGE

Signature Page (Page ii)

General footnotes

ACCOUNTANT'S COMPILATION REPORT

To the Village Board
Village of Elk Mound
Elk Mound, Wisconsin

We have compiled the balance sheets of the Elk Mound Water and Sewer Utility, an enterprise fund of the Village of Elk Mound as of December 31, 2009 and 2008, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2009 included in the accompanying prescribed form in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements are not designed for those not informed about such differences. This report is intended solely for the information and use of the Public Service Commission of Wisconsin and is not intended and should not be used by anyone other than the specified party.

BAKER TILLY VIRCHOW KRAUSE, LLP

February 4, 2010

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ELK MOUND WATER AND SEWER UTILITY

Utility Address: 202 E MENOMONIE STREET

P.O. BOX 188

ELK MOUND, WI 54739

When was utility organized? 12/8/1966

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS PATRICIA HAHN

Title: VILLAGE CLERK-TREASURER

Office Address:

E202 MENOMONIE

P.O. BOX 188

ELK MOUND, WI 54739

Telephone: (715) 879 - 5011

Fax Number: (715) 879 - 5011

Email Address: path@elk-mound.org

Individual or firm, if other than utility employee, preparing this report:

Name: KIM SHULT

Title: SENIOR MANAGER

Office Address: BAKER TILLY VIRCHOW KRAUSE, LLP

225 S. SIXTH STREET

MINNEAPOLIS, MN 55402

Telephone: (612) 876 - 4912 EXT

Fax Number: (612) 238 - 9100 EXT

Email Address: kimberly.shult@bakertilly.com

President, chairman, or head of utility commission/board or committee:

Name: MR. ANDY PETERSON

Title: PRESIDENT

Office Address:

E202 MENOMONIE ST

ELK MOUND, WI 54739

Telephone: (715) 879 - 5011

Fax Number:

Email Address:

Are records of utility audited by individuals or firms, other than utility employee?

YES

Individual or firm, if other than utility employee, auditing utility records:

Name:

Title:

Office Address: BAKER TILLY VIRCHOW KRAUSE, LLP

225 S. SIXTH STREET

MINNEAPOLIS, MN 55402

Telephone: (800) 362 - 7301 EXT

Fax Number: (612) 238 - 9095

Email Address: cpa@bakertilly.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 4/14/2009

Period covered by most recent audit: 1/1/2008-12/31/2008

Names and titles of utility management including manager or superintendent:

Name: MR TERRANCE STAMM

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

E202 MENOMONIE STREET

P.O. BOX 188

ELK MOUND, WI 54739

Telephone: (715) 879 - 5805

Fax Number: (715) 879 - 5011

Email Address:

Name of utility commission/committee: ELK MOUND WATER AND SEWER UTILITY COMMISSION

Names of members of utility commission/committee:

MR KYLE ARNSDORF, TRUSTEE

MR TOM GILBERT, CHAIRMAN

MR TONY SCHRANTZ, TRUSTEE

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance: 9/6/1966

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	122,182	120,604	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	96,984	98,653	2
Depreciation Expense (403)	20,042	19,301	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	13,519	13,431	5
Total Operating Expenses	130,545	131,385	
Net Operating Income	(8,363)	(10,781)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(8,363)	(10,781)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	248	1,775	10
Miscellaneous Nonoperating Income (421)	(49,885)	(56,875)	11
Total Other Income	(49,637)	(55,100)	
Total Income	(58,000)	(65,881)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(5,712)	(5,712)	12
Other Income Deductions (426)	3,505	3,505	13
Total Miscellaneous Income Deductions	(2,207)	(2,207)	
Income Before Interest Charges	(55,793)	(63,674)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	2,567	5,325	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	2,567	5,325	
Net Income	(58,360)	(68,999)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,095,627	1,164,626	20
Balance Transferred from Income (433)	(58,360)	(68,999)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,037,267	1,095,627	

DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	122,182	0	122,182	1
Total (Acct. 400):	122,182	0	122,182	
Operation and Maintenance Expense (401-402):				
Derived	96,984	0	96,984	2
Total (Acct. 401-402):	96,984	0	96,984	
Depreciation Expense (403):				
Derived	20,042	0	20,042	3
Total (Acct. 403):	20,042	0	20,042	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	13,519	0	13,519	5
Total (Acct. 408):	13,519	0	13,519	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	(8,363)	0	(8,363)	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
MISCELLANEOUS	248		248	11
Total (Acct. 419):	248	0	248	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
SEWER INCOME (LOSS)	(49,885)		(49,885)	13
Total (Acct. 421):	(49,885)	0	(49,885)	
TOTAL OTHER INCOME:	(49,637)	0	(49,637)	

DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(5,712)	0	(5,712)	14
NONE			0	15
Total (Acct. 425):	(5,712)	0	(5,712)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	3,505	3,505	16
NONE			0	17
Total (Acct. 426):	0	3,505	3,505	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(5,712)	3,505	(2,207)	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	2,567	0	2,567	18
Total (Acct. 427):	2,567	0	2,567	
Amortization of Debt Discount and Expense (428):				
NONE			0	19
Total (Acct. 428):	0	0	0	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	21
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	2,567	0	2,567	
NET INCOME:	(54,855)	(3,505)	(58,360)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	(194,430)	1,290,057	1,095,627	24
Total (Acct. 216):	(194,430)	1,290,057	1,095,627	
Balance Transferred from Income (433):				
Derived	(54,855)	(3,505)	(58,360)	25
Total (Acct. 433):	(54,855)	(3,505)	(58,360)	
Miscellaneous Credits to Surplus (434):				
NONE			0	26
Total (Acct. 434):	0	0	0	

DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	(249,285)	1,286,552	1,037,267	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	122,182	0	0	0	122,182	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	122,182	0	0	0	122,182	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	1.5	1
Electric		2
Gas		3
Sewer	1.5	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	871,152	798,586	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	498,854	476,213	2
Net Utility Plant	372,298	322,373	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	1,810,241	1,804,365	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	715,432	665,009	4
Net Nonutility Property	1,094,809	1,139,356	
Investment in Municipality (123)	0	0	5
Other Investments (124)	9,462	0	6
Sinking Funds (125)	10,867	13,307	7
Depreciation Fund (126)	26,438	23,819	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	1,141,576	1,176,482	
CURRENT AND ACCRUED ASSETS			
Cash (131)	5,801	20,401	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	6,948	8,001	15
Other Accounts Receivable (143)	13,555	13,889	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Plant Materials and Operating Supplies (154)	0	5,040	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	26,304	47,331	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,540,178	1,546,186	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	189,492	189,492	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	1,037,267	1,095,627	35
Total Proprietary Capital	1,226,759	1,285,119	
LONG-TERM DEBT			
Bonds (221)	128,873	148,054	36
Advances from Municipality (223)	0	0	37
Other long-Term Debt (224)	0	4,814	38
Total Long-Term Debt	128,873	152,868	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	3,953	13,265	40
Payables to Municipality (233)	99,398	8,027	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	1,224	1,224	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)			46
Total Current and Accrued Liabilities	104,575	22,516	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	79,971	85,683	49
Total Deferred Credits	79,971	85,683	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	1,540,178	1,546,186	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	798,586	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	615,957	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	255,195	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Construction Work in Progress (107)					7
Total Utility Plant	871,152	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	360,227	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	138,627	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					10
Accumulated Provision for Depreciation of Property Held for Future Use (113)					11
Accumulated Provision for Amortization of Utility Plant in Service (114)					12
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					13
Accumulated Provision for Amortization of Property Held for Future Use (116)					14
Total Accumulated Provision	498,854	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					16
Other Utility Plant Adjustments (119)					17
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	372,298	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT ON UTILITY PLANT FINANCED BY UTILITY OPERATION OR BY THE MUNICIPALITY (ACCT. 111.1)

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	341,091				341,091	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	20,042				20,042	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,094				1,094	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	21,136	0	0	0	21,136	16
Debits during year						17
Book cost of plant retired	1,000				1,000	18
Cost of removal	1,000				1,000	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	2,000	0	0	0	2,000	25
Balance end of year (111.1)	360,227	0	0	0	360,227	26
Footnotes						27

ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.2):

1. Report the amounts charged in the operating sections to Other Income Deductions (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	135,122				135,122	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	3,505				3,505	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	3,505	0	0	0	3,505	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	138,627	0	0	0	138,627	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	1,804,365	5,876		1,810,241	1
NONE	0			0	2
Total Nonutility Property (121)	1,804,365	5,876	0	1,810,241	
Less accum. prov. depr. & amort. (122)	665,009	50,423		715,432	3
Net Nonutility Property	1,139,356	(44,547)	0	1,094,809	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year		1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	0	5,040	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	0	5,040	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			0	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	189,492	1
Changes during year (explain):		
		2
Balance end of year	189,492	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1994 CLEAN WATER FUNDS	06/14/1995	06/14/2015	3.24%	128,873	1
Total Bonds (Account 221):				<u>128,873</u>	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		2
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	13,519	2
Charged electric department expense		3
Charged sewer department expense	314	4
Other (explain):		
NONE		5
Total Accruals and other credits	13,833	
Taxes paid during year:		
County, state and local taxes	10,750	6
Social Security taxes	3,031	7
PSC Remainder Assessment	52	8
Other (explain):		
NONE		9
Total payments and other debits	13,833	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 235.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
CLEAN WATER FUND LOANS	1,092	2,468	2,336	1,224	1
Subtotal	1,092	2,468	2,336	1,224	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
STATE TRUST FUND LOANS	132	99	231	0	* 3
Subtotal	132	99	231	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	1,224	2,567	2,567	1,224	

INTEREST ACCRUED (ACCT. 237)

Interest Accrued (Acct. 237) (Page F-20)

If Interest Accrued During Year (for other than Bonds (221)) is non-zero AND the Notes Payable and Miscellaneous Long-Term Debt schedule shows a Principal Amount EOY of zero or less, please explain.

The loan was paid off in 2009.

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
OTHER INVESTMENTS - LGIP	9,462	2
Total (Acct. 124):	9,462	
Sinking Funds (125):		
POOLED CLEAN WATER	10,867	3
Total (Acct. 125):	10,867	
Depreciation Fund (126):		
CLEAN WATER	26,438	4
Total (Acct. 126):	26,438	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	6,948	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	6,948	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	13,555	* 12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	13,555	
Receivables from Municipality (145):		
NONE		15
Total (Acct. 145):	0	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		18
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		19
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		20
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		21
Total (Acct. 186):	0	
Payables to Municipality (233):		
ADVANCES FROM MUNICIPALITY	99,398	* 22
Total (Acct. 233):	99,398	
Other Deferred Credits (253):		
Regulatory Liability	79,971	23
NONE		24
Total (Acct. 253):	79,971	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

Detail of Other Balance Sheet Accounts (Page F-22)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

233: In 2009, the general fund paid for \$80,442 of capital projects for the water utility. The remaining balance due to the general fund is due to operating items such as payroll and tax roll related items.

143: Done

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	579,674	0	0	0	579,674	1
Materials and Supplies	2,520	0	0	0	2,520	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	350,659	0	0	0	350,659	4
Customer Advances for Construction					0	5
Regulatory Liability	82,827	0	0	0	82,827	6
NONE					0	7
Average Net Rate Base	148,708	0	0	0	148,708	
Net Operating Income	(8,363)	0	0	0	(8,363)	8
Net Operating Income as a percent of						
Average Net Rate Base	-5.62%	N/A	N/A	N/A	-5.62%	

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	85,683	0	0	0	85,683	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	5,712	0	0	0	5,712	3
Other (specify):					0	4
Balance End of Year	79,971	0	0	0	79,971	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	120,379	119,134	1
Total Sales of Water	120,379	119,134	
Other Operating Revenues			
Forfeited Discounts (470)	151	189	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	1,652	1,281	5
Total Other Operating Revenues	1,803	1,470	
Total Operating Revenues	122,182	120,604	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	53,345	56,196	6
General Operating Expenses (680-691)	43,639	42,457	7
Total Operation and Maintenance Expenses	96,984	98,653	
Other Operating Expenses			
Depreciation Expense (403)	20,042	19,301	8
Amortization Expense (404-407)	0	0	9
Taxes (408)	13,519	13,431	10
Total Other Operating Expenses	33,561	32,732	
Total Operating Expenses	130,545	131,385	
NET OPERATING INCOME	(8,363)	(10,781)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (Account 461).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	256	11,315	56,149	5
Commercial (461.2)	27	3,816	13,779	6
Industrial (461.3)				7
Public Authority (461.4)	8	4,073	13,160	8
Total Metered Sales to General Customers (461)	291	19,204	83,088	
Private Fire Protection Service (462)				9
Public Fire Protection Service (463)	1		37,291	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	292	19,204	120,379	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
NONE				1
Total		0	0	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	37,291	3
NONE		4
Total Public Fire Protection Service (463)	37,291	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	151	6
Other (specify):		
Total Forfeited Discounts (470)	151	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
MISCELLANEOUS	1,142	9
Return on net investment in meters charged to sewer department	510	10
Other (specify):		
Total Other Water Revenues (474)	1,652	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	25,125	25,135	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	6,703	6,937	3
Chemicals (630)	2,249	1,701	4
Supplies and Expenses (640)	2,715	5,203	* 5
Repairs of Water Plant (650)	16,553	17,220	6
Transportation Expenses (660)	0	0	7
Total Plant Operation and Maintenance Expenses	53,345	56,196	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	9,776	11,175	8
Office Supplies and Expenses (681)	1,671	2,108	9
Outside Services Employed (682)	4,759	7,074	* 10
Insurance Expense (684)	6,450	5,686	11
Employees Pensions and Benefits (686)	20,708	15,959	* 12
Regulatory Commission Expenses (688)	0	0	13
Miscellaneous General Expenses (689)	275	455	14
Uncollectible Accounts (690)	0	0	15
Customer Service and Informational Expenses (691)	0	0	16
Total General Operating Expenses	43,639	42,457	
Total Operation and Maintenance Expenses	96,984	98,653	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

#640: Supplies are purchased as needed so expenses tend to fluctuate.

#682: Outside services employed were unusually high in 2008. The 2009 expenses are similar to 2007.

#686: An additional health insurance payment was made. An invoice for January coverage was paid in December.

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		10,750	10,750	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		314	287	2
Net property tax equivalent		10,436	10,463	
Social Security		3,031	2,920	3
PSC Remainder Assessment		52	48	4
Other (specify): NONE		0	0	5
Total tax expense		13,519	13,431	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dunn				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.174384				3
County tax rate	mills		7.290032				4
Local tax rate	mills		7.462447				5
School tax rate	mills		9.472671				6
Voc. school tax rate	mills		1.710097				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.109631				10
Less: state credit	mills		1.574441				11
Net tax rate	mills		24.535190				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.462447				14
Combined School Tax Rate	mills		11.182768				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.645215				17
Total Tax Rate	mills		26.109631				18
Ratio of Local and School Tax to Total	dec.		0.714113				19
Total tax net of state credit	mills		24.535190				20
Net Local and School Tax Rate	mills		17.520887				21
Utility Plant, Jan. 1	\$	798,586	798,586				22
Materials & Supplies	\$	5,040	5,040				23
Subtotal	\$	803,626	803,626				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	803,626	803,626				26
Assessment Ratio	dec.		0.983400				27
Assessed Value	\$	790,286	790,286				28
Net Local & School Rate	mills		17.520887				29
Tax Equiv. Computed for Current Year	\$	13,847	13,847				30
Tax Equivalent per 1994 PSC Report	\$	13,751					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	10,750					32
Tax equiv. for current year (see note 6)	\$	10,750					34
Footnotes							35

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	26,446				26,446	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	26,446	0	0	0	26,446	
PUMPING PLANT						
Land and Land Rights (320)	1,088				1,088	11
Structures and Improvements (321)	26,367	0			26,367	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	82,239				82,239	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	109,694	0	0	0	109,694	
WATER TREATMENT PLANT						
Land and Land Rights (330)	1,875				1,875	17
Structures and Improvements (331)	55,751				55,751	18
Sand or Other Media Filtration Equipment (332)	114,331				114,331	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	171,957	0	0	0	171,957	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	7,718				7,718	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	24,315				24,315	24
Transmission and Distribution Mains (343)	108,424				108,424	25
Services (345)	29,546	38,448			67,994	26
Meters (346)	36,481	0			36,481	27
Hydrants (348)	15,131	35,118	1,000		49,249	28

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	221,615	73,566	1,000	0	294,181	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	32				32	32
Computer Equipment (391.1)	3,388				3,388	33
Transportation Equipment (392)	4,288				4,288	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	5,971				5,971	41
Total General Plant	13,679	0	0	0	13,679	
Total utility plant in service directly assignable	543,391	73,566	1,000	0	615,957	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	543,391	73,566	1,000	0	615,957	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	178,633				178,633	25
Services (345)	51,371				51,371	26
Meters (346)	0				0	27

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	25,191				25,191	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	255,195	0	0	0	255,195	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	255,195	0	0	0	255,195	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	255,195	0	0	0	255,195	

SOURCES OF WATER SUPPLY - STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,824	1,824	1
February			1,686	1,686	2
March			1,829	1,829	3
April			1,028	1,028	4
May			2,239	2,239	5
June			1,817	1,817	6
July			2,124	2,124	7
August			1,681	1,681	8
September			2,057	2,057	9
October			1,653	1,653	10
November			1,363	1,363	11
December			1,414	1,414	12
Total annual pumpage	0	0	20,715	20,715	

WATER LOSS AND OTHER STATISTICS

1. For Gallons used in the treatment process (line 3), estimate water used in production including filter backwash, pumps, and other utility uses before the point of entry to the distribution system.
2. For Gallons used for other system uses (line 10), report other unmetered water used for system operation and maintenance, water used for non-regulated sewer utility and all other unmetered usage that is known to occur and does not fall into one of the other categories listed under Water Usage.

WATER LOSS STATISTICS

Source of Water Supply Statistics - Total Annual Pumpage (000's):	20,715	1
Less: Gallons (000's) used in the treatment process:	215	2
Subtotal: Gallons (000's) entering distribution system:	20,500	3
Less: Gallons (000's) sold:	19,204	4
Gallons (000's) entering distribution system but not sold:	1,296	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	208	7
Gallons (000's) used for fire protection:	43	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:	37	10
Subtotal Estimated Usage:	288	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:		13
Gallons (000's) lost due to service leaks or breaks:	180	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	828	17
Subtotal of Estimated Losses:	1,008	18
Percentage of water entering distribution system sold:	94%	19
Percentage of unaccounted for water:	4%	20
If more than 25%, indicate causes:		21
		22
		23
		24
If more than 25%, state what action has been taken to reduce water loss:		25
		26
		27

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	120	28
Date of maximum: 05/10/2009		29
Cause of maximum: Drought/Dry		30
		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	37	33
Date of minimum: 08/22/2009		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	58,160	35
If water is purchased:		36
Vendor Name:		37
Point of Delivery:		38
What percentage of purchased water is surface water?		39
Number of main breaks repaired this year:	0	40
Number of service breaks repaired this year:	2	41
Population served (estimate the number of individuals served):		42
Inside municipality?	813	43
Outside municipality?	3,000	44

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
206 AQUA LANE	WELL 2	357	10	482,000	Yes	1
305 AQUA LANE	WELL 1	280	10	310,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes				
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
NONE					1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 1	WELL 2		1
Location	AQUA LANE	AQUA LANE		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	GRUNDFOS	BYRON JACKSON		5
Year Installed	2006	1995		6
Type	SUBMERSIBLE	VERTICAL TURBINE		7
Actual Capacity (gpm)	175	380		8
Pump Motor or Standby Engine Mfr	FRANKLIN	GE		9
Year Installed	2006	1982		10
Type	ELECTRIC	ELECTRIC		11
Horsepower	15	25		12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				15
Location				16
Purpose				17
Destination				18
Pump Manufacturer				19
Year Installed				20
Type				21
Actual Capacity (gpm)				22
Pump Motor or Standby Engine Mfr				23
Year Installed				24
Type				25
Horsepower				26
Footnotes				27
				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe)			4
or ET (elevated tank)	R		5
Year constructed	1969		6
Primary material (earthen, steel,			7
concrete, other)	CONCRETE		8
Elevation difference in feet			9
(See Headnote 3.)	127		10
Total capacity in gallons (actual)	80,000		11
			12
WATER TREATMENT PLANT			13
Disinfection, type of equipment			14
(gas, liquid, powder, other)	LIQUID		15
Points of application			16
(wellhouse, central facilities,			17
booster station, other)	WELLHOUSE		18
Filters, type (gravity, pressure,			19
other, none)	PRESSURE		20
Rated capacity of filter plant			21
(m.g.d.) (note: 1,200,000 gal/day			22
= 1.2 m.g.d.)	0.4320		23
Is a corrosion control chemical			24
used (yes, no)?	N		25
Is water fluoridated (yes, no)?	Y		26
			27
Footnotes			28

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	D	2.000	646				646	1
M	D	3.000	0				0	2
M	D	6.000	22,629				22,629	3
M	D	8.000	4,748				4,748	4
Total Within Municipality			28,023	0	0	0	28,023	
Total Utility			28,023	0	0	0	28,023	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	225				225	22	1
M	1.000	36	1			37	2 *	2
M	1.250	1				1		3
M	1.500	17				17	4	4
M	2.000	2				2		5
M	3.000	3				3	1	6
M	4.000	5				5		7
M	6.000	4	2			6	5 *	8
Total Utility		293	3	0	0	296	34	

WATER SERVICES

Water Services (Page W-20)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

The water service additions were paid for with interfund borrowing from the general fund. The utility anticipates borrowing in 2010 to repay the general fund.

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.
6. Do not include station meters in the meter inventory used to complete these tables.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	315				315	34	1
0.750	3				3	0	2
1.000	8				8	0	3
1.500	3				3	0	4
2.000	7				7	0	5
3.000	5				5	0	6
Total:	341	0	0	0	341	34	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	260	18	0	2	0	35	315	1
0.750	0	2	0	0	0	1	3	2
1.000	0	4	0	1	0	3	8	3
1.500	0	2	0	1	0	0	3	4
2.000	0	3	0	3	0	1	7	5
3.000	0	0	0	3	1	1	5	6
Total:	260	29	0	10	1	41	341	

METERS

Meters (Page W-21)

Explain program for replacing or testing meters 1" or smaller.

The utility has a master list of all meters 1" or smaller noting the last date tested. The utility monitors this list to ensure compliance with requirements.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	42	2	2		42	2
Total Fire Hydrants	42	2	2	0	42	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	42	*
Number of distribution system valves end of year:	99	
Number of distribution valves operated during year:	44	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

Hydrants and Distribution System Valves (Page W-22)

General footnotes

Distribution Valve testing: Nearly half of the distribution valves were operated during the year. Only a slight increase in tested valves is required next year to have tested all the valves within the prior 2 years.
